## HURRICANE PREPAREDNESS SALES TAX HOLIDAY APPENDIX -- LIST OF QUALIFYING ITEMS

May 25 – May 31

## Sales Price of \$60 or less

The following hurricane preparedness items may be purchased exempt of the Retail Sales and Use Tax during the "Hurricane Preparedness Sales Tax Holiday," provided that such items have a selling price of \$60 or less per item.

- Artificial ice, blue ice, ice packs and reusable ice
- Batteries (excluding automobile or boat batteries), including
  - AAA cell
  - o AA cell
  - o C cell
  - o D cell
  - o 6 volt
  - o 9 volt
  - Cell phone batteries
- Any portable self-powered light sources including
  - o Flashlights
  - o Lanterns
  - Glow sticks
- Portable self-powered radios (including self-powered radios with electrical power capability)
- Two-way radios
- Weather band radios and NOAA weather radios

- Tarpaulins, plastic sheeting, plastic drop cloths, and other flexible waterproof sheeting
- Bungee cords, rope
- Ground anchor systems or tie down kits
- Ratchet straps
- Duct tape
- Carbon monoxide detectors
- Smoke detectors
- Fire extinguishers
- Gas or diesel fuel tanks or containers
- Water storage containers
- Nonelectric food storage coolers
- Bottled water
- Manual can openers
- Storm shutter devices
- Cell phone chargers
- First Aid Kits

## Sales Price of \$1,000 or less

The following hurricane preparedness items may be purchased exempt of the Retail Sales and Use Tax during the "Hurricane Preparedness Sales Tax Holiday," provided that such items have a selling price of \$1000 or less per item.

- Portable generators and generator power cords
- Inverters and inverter power cables

## Chain saws

For the **2014** Hurricane Preparedness Sales Tax Holiday period and all subsequent **periods**, gas-powered chain saws with a selling price of \$350 or less and chain saw accessories with a sales price of \$60 or less may be purchased exempt of the Retail Sales and Use Tax. The following is an all-inclusive list of the items that are deemed "chain saw accessories":

- Chains
- Chain saw bar and nose lubricants
- Two-cycle motor oil
- Chain sharpeners and files
- Bars
- Wrenches
- Carrying cases and scabbards
- Safety apparel, including chaps, gloves, hearing protectors, helmets, and protective glasses
- Repair parts

The Virginia Department of Taxation's Hurricane Preparedness Sales Tax Holiday Guidelines and Rules are available online at <a href="http://www.tax.virginia.gov/site.cfm?alias=HurricanePreparednessEquipmentHoliday">http://www.tax.virginia.gov/site.cfm?alias=HurricanePreparednessEquipmentHoliday</a>.

For additional information on hurricane preparation, visit the Virginia Department of Emergency Management website at www.vaemergency.gov.